



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

29 McCone 0660 Circle Public Schools

0547 Circle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	931,595.28	931,595.28	0.00	0.00	0.00	0.00
222X Educational Media Services	553.29	553.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,946.40	62,946.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,063.14	92,063.14	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,313.96	0.00	31,313.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	140,015.31	140,015.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	162,809.77	162,809.77	0.00	0.00	0.00	0.00
31XX Food Services	5,389.65	5,389.65	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,678.19	24,678.19	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,497.98	0.00	0.00	2,497.98	0.00	0.00
Totals	1,453,862.97	1,420,051.03	31,313.96	2,497.98	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,453,862.97					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

29 McCone 0660 Circle Public Schools

0548 Circle H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	582,946.69	575,014.33	0.00	7,932.36	0.00	0.00
221X Improvement of Instruction Services	419.30	419.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	44,413.47	44,413.47	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	89,273.36	89,273.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,192.20	0.00	31,192.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	219,732.52	219,732.52	0.00	0.00	0.00	0.00
27XX Student Transportation Services	129,202.10	129,202.10	0.00	0.00	0.00	0.00
31XX Food Services	127,023.71	127,023.71	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	122,935.95	122,935.95	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	77,273.80	0.00	0.00	77,273.80	0.00	0.00
Totals	1,424,413.10	1,308,014.74	31,192.20	85,206.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,424,413.10					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0547 Circle Elem	Indirect/Direct	31,313.96 / 1,420,051.03	2.21%		
	LE 0548 Circle H S	Indirect/Direct	31,192.20 / 1,308,014.74	2.38%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0547 Circle Elem	0.0202	0.0172	0.0176	0.0173	2.21%
	0548 Circle H S	0.0219	0.0172	0.0176	0.0173	2.38%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0547 Circle Elem	0.0000	0.0000	0.0000	0.0000	
	0548 Circle H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0547 Circle Elem	0.0202	0.0172	0.0176	0.0173	
	0548 Circle H S	0.0219	0.0172	0.0176	0.0173	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0547 Circle Elem	1.79%	
	0548 Circle H S	1.86%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
0660 Circle Public Schools	1.83%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

29 McCone 0678 Vida Elementary

0566 Vida Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	187,948.70	187,948.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	17,271.67	17,271.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,514.54	0.00	6,514.54	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,469.71	21,469.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	38,309.18	38,309.18	0.00	0.00	0.00	0.00
31XX Food Services	559.35	559.35	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,847.88	0.00	0.00	5,847.88	0.00	0.00
Totals	277,921.03	265,558.61	6,514.54	5,847.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	277,921.03					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0566 Vida Elem	Indirect/Direct	6,514.54 / 265,558.61	2.45%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0566 Vida Elem	0.0266	0.0184	0.0155	0.0134	2.45%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0566 Vida Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0566 Vida Elem	0.0266	0.0184	0.0155	0.0134	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0566 Vida Elem				1.87%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0678 Vida Elementary	Your Preliminary Rate by School System (SS) is:	1.87%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.